

**MINUTES OF THE
SENATE REVENUE AND TAXATION STANDING COMMITTEE**

Room 250, Utah State Capitol

February 2, 2016

Members Present: Sen. Deidre M. Henderson, Chair
Sen. Curtis S. Bramble
Sen. Wayne Harper
Sen. Howard Stephenson

Member Excused: Sen. Jim Dabakis
Sen. Gene Davis
President Wayne L. Niederhauser

Staff Present: Mr. Leif Elder, Policy Analyst
Ms. Nancy Skidmore, Committee Secretary

NOTE: A list of visitors and a copy of handouts are filed with the committee minutes.

Chair Henderson called the meeting to order at 2:17 p.m.

MOTION: Sen. Harper moved to approve the minutes of the January 28, 2016 meeting. The motion passed unanimously with Sen Stephenson absent for the vote.

H.B. 39 Pass-through Entity Return Filing Date (*Rep. S. Eliason*)

Rep. Eliason explained the bill to the committee.

MOTION: Sen. Bramble moved to pass the bill out favorably. The motion passed unanimously with Sen. Stephenson absent for the vote.

MOTION: Sen. Bramble moved to place the bill on the Consent Calendar. The motion passed unanimously with Sen. Stephenson absent for the vote.

S.B. 68 Property Tax Amendments (*Sen. W. Harper*)

MOTION: Sen. Harper moved to amend the bill as follows:

I. *Page 2, Lines 33 through 44:*

- 33 (2) Subject to the other provisions of this part, eligible personal property is exempt
34 from taxation when it is leased to the following entities through a long-term lease:
35 (a) the state;
36 (b) a school district {~~including a charter school under Title 53A, Chapter 1a,~~
37 ~~Part 5, The~~ ~~Utah Charter Schools Act~~ } or charter school ;
38 (c) a public library;
39 (d) a county;

- 40 (e) a city;
- 41 (f) a town;
- 42 (g) a local district;
- 43 (h) a special service district; or
- 44 (i) any other political subdivision of the state.

The motion passed unanimously with Sen. Stephenson absent for the vote.

Sen. Harper explained the bill to the committee.

Spoke for the bill: Dave Haymond, Territory Manager, Honnen Equipment Company

MOTION: Sen. Harper moved to pass the bill out favorably. The motion passed unanimously with Sen. Stephenson absent for the vote.

S.J.R. 3 Proposal to Amend Utah Constitution – Property Tax Exemptions (*Sen. W. Harper*)

MOTION: Sen. Harper moved to amend the bill as follows:

I. *Page 3, Lines 85 through 86:*

- 85 out of state for at least 200 days in a calendar year or 200 consecutive days[-]; and
- 86 (d) **tangible personal** property leased by the State or by a political subdivision of the State.

The motion passed unanimously.

Sen. Harper explained the bill to the committee.

Spoke to the bill: Roger Tew, Utah League of Cities and Towns

MOTION: Sen. Harper moved to pass the bill out favorably. The motion passed unanimously.

H.B. 24 Aeronautics Restricted Account Amendments (*Rep. J. Stanard*)

This bill was not considered.

MOTION: Sen. Bramble moved to adjourn. The motion passed unanimously.

Chair Henderson adjourned the meeting at 2:45 p.m.